WHAT IS CLAIMED IS:

1. An accounting system comprising a bill-issuing device and a bill-receiving device, the bill-issuing device being connected to a database and including:

a first receiving unit operable to sequentially receive input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting;

an entry unit operable to enter the received billing data in the database;

an extraction unit operable to extract billing data not for appropriation from the received billing data;

an output unit operable to output the extracted billing data to the bill-receiving device; and

an exclusion unit operable to clear specified billing data entered in the database, as billing data not for appropriation, and to exclude the specified billing data that has been cleared from being appropriated, and

the bill-receiving device including:

a second receiving unit operable to receive the billing data outputted from the bill-issuing device; and

a notification unit operable to notify the bill-issuing device of the receipt of the billing data, wherein

the exclusion unit excludes the billing data whose

24   receipt is notified, as the specified billing data.

1   2. The accounting system of claim 1 further comprising a

2   calculation device operable to calculate a consolidated

3   accounting amount, based on the billing data entered in the

4   database not excluded by the exclusion unit from being

5   appropriated.

1   3. The accounting system of claim 2, wherein

2   the bill-issuing device and the bill-receiving device

3   are connected by a telecommunication circuit,

4   the extraction unit includes a judgment subunit

5   operable to judge whether received billing data is for

6   appropriation, and

7   the output unit includes an online transmission subunit

8   operable to transmit online to the bill-receiving device,

9   only billing data extracted as billing data not for

10 appropriation.

1   4. The accounting system of claim 3, wherein

2   the database stores an exclusion list showing a

3   correspondence between a biller and a billee that are not

4   targeted for consolidated accounting, and

5   the judgment subunit judges received billing data to

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6   be not for appropriation if the biller and billee of the

7   billing data are shown in the exclusion list.

1   5. The accounting system of claim 3, wherein the notification

2   unit performs the notification online in realtime.

1   6. An accounting system comprising a bill-issuing device

2   connected to a first database, a server connected to a second

3   database   that   stores   an   exclusion   list   showing   a

4   correspondence between a biller and a billee that are not

5   targeted for consolidated accounting, and a bill-receiving

6   device, the bill-issuing device including:

7   a first receiving unit operable to sequentially receive

8   input of (i) billing data for appropriation in consolidated

9   accounting and (ii) billing data not for appropriation in

10   consolidated accounting;

11   a first transmission unit operable to transmit received

12   billing data to the server;

13   an entry unit operable to enter received billing data

14   in the first database; and

15   an exclusion unit operable to clear specified billing

16   data entered in the database, as billing data not for

17   appropriation, and to exclude the specified billing data that

18   has been cleared from being appropriated,

19   the server including:

20   a second receiving unit operable to receive the billing

21 data transmitted from the bill-issuing device;

22   a judgment unit operable to judge whether the received

23 billing data is for appropriation, depending on whether the

24 biller and billee of the billing data are shown in the

25 exclusion list; and

26   a second transmission unit operable to transmit the

27 received billing data to the bill-receiving device if judged

28 to be not for appropriation, and

29   the bill-receiving device including:

30   a third receiving unit operable to receive the billing

31 data transmitted from the server; and

32   a notification unit operable to notify the bill-issuing

33 device of the receipt of the billing data, wherein

34   the exclusion unit excludes the billing data whose

35 receipt is notified, as the specified billing data.

1 7. The accounting system of claim 6 further comprising a

2 calculation device operable to calculate a consolidated

3 accounting amount, based on the billing data entered in the

4 first database not excluded by the exclusion unit from being

5 appropriated.

1   8. The accounting system of claim 7, wherein

2   the bill-issuing device, the server, and the

3   bill-receiving device are connected by a telecommunication

4   circuit, and

5   the second transmission unit transmits online to the

6   bill-receiving device, only billing data judged to be not

7   for appropriation.

1   9. The accounting system of claim 8, wherein the notification

2   unit performs the notification online in realtime.

1   10. The accounting system of claim 6, wherein the

2   bill-issuing device and the bill-receiving device are each

3   a plurality of communication terminals operable to

4   intercommunicate via a telecommunication circuit.

1   11. The accounting system of claim 6, wherein the

2   bill-issuing device further includes a calculation unit

3   operable to calculate a consolidated accounting amount,

4   based on the billing data entered in the first database not

5   excluded by the exclusion unit from being appropriated.

1   12. A bill-receiving device that is connected to a database

2   and receives (i) billing data for appropriation in

3   consolidated accounting and (ii) billing data not for

4   appropriation in consolidated accounting, comprising:

5   a first entry unit operable to enter received billing

6   data not for appropriation in the database;

7   an exclusion unit operable to exclude billing data

8   entered in the database from being appropriated;

9   an approval unit operable to approve received billing

10   data based on an input from a user; and

11   a second entry unit operable to enter approved billing

12   data for appropriation in the database.

1   13. A method used by a bill-issuing device that is connected

2   to a database and included in an accounting system that

3   further includes a bill-receiving device, comprising the

4   steps of:

5   receiving input of (i) billing data for appropriation

6   in consolidated accounting and (ii) billing data not for

7   appropriation in consolidated accounting;

8   entering the received billing data in the database;

9   extracting billing data not for appropriation from the

10   received billing data;

11   outputting the extracted billing data to the

12   bill-receiving device; and

13   clearing outputted billing data whose receipt is

14   notified by the bill-receiving device, as billing data not

15   for appropriation, and excluding the cleared billing data

16   from being appropriated.

1   14. A bill-issuing program used by a bill-issuing device that

2   is connected to a database and included in an accounting

3   system that further includes a bill-receiving device,

4   comprising the steps of:

5   receiving input of (i) billing data for appropriation

6   in consolidated accounting and (ii) billing data not for

7   appropriation in consolidated accounting;

8   entering the received billing data in the database;

9   extracting billing data not for appropriation from the

10   received billing data;

11   outputting the extracted billing data to the

12   bill-receiving device; and

13   - clearing outputted billing data whose receipt is

14   notified by the bill-receiving device, as billing data not

15   for appropriation, and excluding the cleared billing data

16   from being appropriated.

1   15. A computer-readable recording medium having recorded

2   thereon a bill-issuing program used by a bill-issuing device

3   that is connected to a database and included in an accounting

4 system which further includes a bill-receiving device, the

5 bill-issuing program comprising the steps of:

6   receiving input of (i) billing data for appropriation

7 in consolidated accounting and (ii) billing data not for

8 appropriation in consolidated accounting;

9   entering the received billing data in the database;

10   extracting billing data not for appropriation from the

11 received billing data;

12   outputting the extracted billing data to the

13 bill-receiving device; and

14   clearing outputted billing data whose receipt is

15 notified by the bill-receiving device, as billing data not

16 for appropriation, and excluding the cleared billing data

17 from being appropriated.